

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 18560
[Redacted],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On November 29, 2004, the Tax Discovery Bureau of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted](taxpayer) proposing additional income tax, penalty, and interest for tax year 2001 in the total amount of \$764.

On January 3, 2005, a timely protest and petition for redetermination was filed by the taxpayer. The taxpayer has not requested a hearing. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

[Redacted] TDB, therefore, issued a NOD based on that information and adjusted the taxpayer's Idaho return. We find that the tax enforcement specialist correctly recomputed the taxpayer's tax liability [Redacted].

The taxpayer in his protest letter stated:

I do intend to appeal this determination. [Redacted] The TDB sent the taxpayer several letters requesting documentation [Redacted]. The taxpayer did not respond to any of the letters sent by the TDB.

On November 29, 2005, the Tax Policy Specialist (policy specialist) sent the taxpayer a letter to inform him of his alternatives for redetermining a protested NOD. A follow-up letter was sent to the taxpayer on January 17, 2006. The taxpayer did not respond to either letter.

Idaho Code § 63-3002 states it is the intent of the Idaho legislature to make the Idaho Income Tax Code identical to the Internal Revenue Code in the way taxable income is

determined. Idaho Code § 63-3069 states that, upon a final determination of any deficiency or refund of federal taxes, written notice shall be immediately sent to the State Tax Commission by the taxpayer. IDAPA 35.01.01.890.03 Income Tax Administrative Rules states immediate notification is within 60 days of the final determination.

From the cited Idaho Code sections and the Administrative Rule, it is apparent the Idaho legislature intended any changes made to a taxpayer's federal return should be reflected on the taxpayer's Idaho return. [Redacted]

Following the Idaho Code, the adjustments should be made to the taxpayer's Idaho income tax return. The taxpayer carries the burden to prove the adjustments were incorrect. The taxpayer would like the Commission to re-audit [Redacted]. [Redacted] Since the taxpayer has not provided the Commission with a contrary result [Redacted], the Commission must uphold the deficiency as asserted.

WHEREFORE, Notice of Deficiency Determination dated November 29, 2004, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest for the year 2001:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2001	\$621	\$31	\$159	\$811

Interest is calculated through July 26, 2006.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2006.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

### **CERTIFICATE OF SERVICE**

I hereby certify that I have on this \_\_\_\_ day of \_\_\_\_\_, 2006, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]  
[REDACTED]  
[REDACTED]

Receipt No.  
[REDACTED]